

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

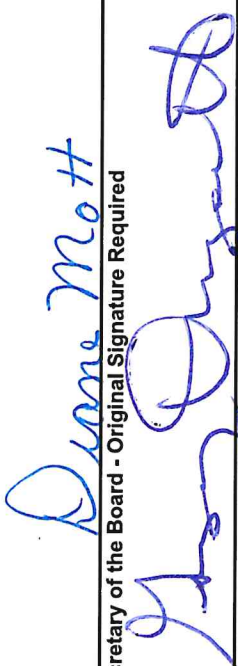
General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

Date



Secretary of the Board - Original Signature Required

Date

5-27-21

Chief School Administrator - Original Signature Required

Date

JEFFREY R FIRMSTONE

Contact Person

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Email Address

FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Wayne Highlands SD	County : Wayne	AUN Number : 119648703
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT	DATE
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Unassigned fund balance is used for unexpected expenditures, possible future capital projects and to pay for cyber charter school tuition
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed fund balance has been primarily committed for future state mandated PSERS contributions, also commitments have been made for future capital expenditures as well as future costs of our health insurance plan.

ITEM **AMOUNTS**

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year

0 Nonspendable Fund Balance	9,066
0 Restricted Fund Balance	
0 Committed Fund Balance	5,717,111
0 Assigned Fund Balance	
0 Unassigned Fund Balance	4,431,932

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year

\$10,149,043

Estimated Revenues And Other Financing Sources

00 Revenue from Local Sources	37,369,260
00 Revenue from State Sources	19,362,383
00 Revenue from Federal Sources	1,953,822
00 Other Financing Sources	

Total Estimated Revenues And Other Financing Sources

\$58,685,465

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$68,834,508

	<u>Amount</u>
VENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	32,614,495
6113 Public Utility Reality Taxes	33,000
6114 Payments in Lieu of Current Taxes - State / Local	23,500
6120 Current Per Capita Taxes, Section 679	56,183
6140 Current Act 511 Taxes - Flat Rate Assessments	56,183
6150 Current Act 511 Taxes - Proportional Assessments	876,103
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,007,857
6500 Earnings on Investments	475,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	541,940
6940 Tuition from Patrons	625,000
6990 Refunds and Other Miscellaneous Revenue	59,999
VENUE FROM LOCAL SOURCES	\$37,369,260
VENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,663,702
7112 Basic Education Funding-Social Security	951,752
7160 Tuition for Orphans Subsidy	50,000
7220 Vocational Education	55,000
7240 Driver Education - Student	4,500
7271 Special Education funds for School-Aged Pupils	1,713,672
7311 Pupil Transportation Subsidy	1,750,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	8,017
7330 Health Services (Medical, Dental, Nurse, Act 25)	47,000
7340 State Property Tax Reduction Allocation	1,154,010
7360 Safe Schools	20,000
7505 Ready to Learn Block Grant	340,935
7820 State Share of Retirement Contributions	4,603,795
VENUE FROM STATE SOURCES	\$19,362,383
VENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	901,182
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	112,485
8517 NCLB, Title IV - 21st Century Schools	59,884
8521 Vocational Education - Operating Expenditures	47,500
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	522,771

	<u>Amount</u>
VENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	310,000
VENUE FROM FEDERAL SOURCES	\$1,953,822
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	58,685,465

1 Index (current): 3.0%
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$32,614,495
 Amount of Tax Relief for Homestead Exclusions \$1,154,010
 Total Approx. Tax Revenue: \$33,768,505
 Approx. Tax Levy for Tax Rate Calculation: \$36,506,491

Wayne
 Total

2020-21 Data

a. Assessed Value	\$2,019,884,120	\$2,019,884,120
b. Real Estate Mills	18.1040	
2021-22 Data		
c. 2019 STEB Market Value	\$2,396,073,710	\$2,396,073,710
d. Assessed Value	\$2,016,487,558	\$2,016,487,558
e. Assessed Value of New Constr/ Renov	\$0	\$0

2020-21 Calculations

f. 2020-21 Tax Levy (a * b)	\$36,567,982	\$36,567,982
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2021-22 Calculations

g. Percent of Total Market Value	100.000000%	100.000000%
h. Rebalanced 2020-21 Tax Levy (f Total * g)	\$36,567,982	\$36,567,982
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	18.1040	

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	92.25518%	92.25518%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$36,506,491	\$36,506,491
l. 2021-22 Real Estate Tax Rate (k / d * 1000)	18.1040	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$36,506,491	\$36,506,491
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)	\$35,352,481	\$35,352,481
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)	\$32,614,495	\$32,614,495

1 Index (current): 3.0%
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$32,614,495
 Amount of Tax Relief for Homestead Exclusions: \$1,154,010
 Total Approx. Tax Revenue: \$33,768,505
 Approx. Tax Levy for Tax Rate Calculation: \$36,506,491
 Wayne

	Rate	Total
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	18.6471	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$37,601,645	\$37,601,645
s. Millage Rate within Index? (if l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead	\$12,591.00
Number of Homestead/Farmstead Properties	5091
Median Assessed Value of Homestead Properties	\$134,359

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code
Page - 3 of 3

IN: 119648703 Wayne Highlands SD
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Index (current): 3.0%
Calculation Method:

prox. Tax Revenue from RE Taxes:	\$32,614,495	Rate
Amount of Tax Relief for Homestead Exclusions	<u>\$1,154,010</u>	
Total Approx. Tax Revenue:	\$33,768,505	
prox. Tax Levy for Tax Rate Calculation:	\$36,506,491	
	Wayne	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,154,010	Lowering RE Tax Rate	\$1,154,010
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0		\$0
Amount of Tax Relief from State/Local Sources			\$1,154,010

CODE

11 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Wayne	2,016,487,558	18.1040	18.1040	36,506,491	1,154,010	35,352,481	92.25518%	32,614,495
als:	2,016,487,558			36,506,491	1,154,010	35,352,481	92.25518%	32,614,495

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
120 Current Per Capita Taxes, Section 679	\$5.00			56,183
140 Current Act 511 Taxes-- Flat Rate Assessments				
141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	72,030	56,183
142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0	0
143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0	0
146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0	0
149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0

Total Current Act 511 Taxes -- Flat Rate Assessments

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
150 Current Act 511 Taxes-- Proportional Assessments			72,030	56,183
151 Current Act 511 Earned Income Taxes	0.000%	0.000%	0	0
152 Current Act 511 Occupation Taxes	300.0000	0.000	553,380	426,103
153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	450,000	450,000
154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0	0
157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes -- Proportional Assessments

			1,003,380	876,103
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Total Act 511, Current Taxes

			12	28,752,885
	Act 511 Tax Limit -->	2,396,073,710	Mills	(511 Limit)

Comparison of Tax Rate Changes to Index

Tax Section	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2020-21 (Rebalanced)	2021-22				2020-21 (Rebalanced)	2021-22		
111	<u>Current Real Estate Taxes</u> Wayne	18.1040	18.1040	0.00%	Yes	3.0%				
1120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes - Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.0%				
1141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes - Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.0%				
1152	Current Act 511 Occupation Taxes	300.0000	300.0000	0.00%	Yes	3.0%				
1153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				

<u>description</u>	<u>Amount</u>
00 Instruction	
1100 Regular Programs - Elementary / Secondary	26,447,304
1200 Special Programs - Elementary / Secondary	9,774,639
1300 Vocational Education	360,274
1400 Other Instructional Programs - Elementary / Secondary	977,219
total Instruction	\$37,559,436
00 Support Services	
2100 Support Services - Students	1,591,965
2200 Support Services - Instructional Staff	2,421,024
2300 Support Services - Administration	4,341,767
2400 Support Services - Pupil Health	879,990
2500 Support Services - Business	770,185
2600 Operation and Maintenance of Plant Services	4,051,239
2700 Student Transportation Services	3,027,000
2800 Support Services - Central	3,250
2900 Other Support Services	69,601
total Support Services	\$17,156,021
00 Operation of Non-Instructional Services	
3200 Student Activities	1,291,146
3300 Community Services	5,000
total Operation of Non-Instructional Services	\$1,296,146
00 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,882,855
5200 Interfund Transfers - Out	200,000
total Other Expenditures and Financing Uses	\$4,082,855
total Estimated Expenditures and Other Financing Uses	\$60,094,458

<u>description</u>	<u>Amount</u>
00 Instruction	
100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	13,909,095
200 Personnel Services - Employee Benefits	9,426,443
300 Purchased Professional and Technical Services	642,840
400 Purchased Property Services	221,580
500 Other Purchased Services	1,841,093
600 Supplies	374,000
700 Property	32,253
Total Regular Programs - Elementary / Secondary	\$26,447,304
200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,227,956
200 Personnel Services - Employee Benefits	3,400,253
300 Purchased Professional and Technical Services	224,760
500 Other Purchased Services	1,889,599
600 Supplies	23,920
700 Property	1,323
800 Other Objects	6,828
Total Special Programs - Elementary / Secondary	\$9,774,639
300 Vocational Education	
100 Personnel Services - Salaries	198,464
200 Personnel Services - Employee Benefits	136,812
500 Other Purchased Services	1,000
600 Supplies	21,873
700 Property	2,125
Total Vocational Education	\$360,274
400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	584,665
200 Personnel Services - Employee Benefits	367,368
300 Purchased Professional and Technical Services	1,250
500 Other Purchased Services	6,980
600 Supplies	15,310
700 Property	1,646
Total Other Instructional Programs - Elementary / Secondary	\$977,219
Total Instruction	\$37,559,436
00 Support Services	
100 Support Services - Students	
100 Personnel Services - Salaries	949,472
200 Personnel Services - Employee Benefits	614,369
300 Purchased Professional and Technical Services	23,624
500 Other Purchased Services	2,500
600 Supplies	2,000
Total Support Services - Students	\$1,591,965
200 Support Services - Instructional Staff	

<u>description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,252,051
200 Personnel Services - Employee Benefits	931,673
300 Purchased Professional and Technical Services	62,124
500 Other Purchased Services	6,850
600 Supplies	69,950
700 Property	97,876
800 Other Objects	500
total Support Services - Instructional Staff	\$2,421,024
300 Support Services - Administration	
100 Personnel Services - Salaries	2,294,676
200 Personnel Services - Employee Benefits	1,537,189
300 Purchased Professional and Technical Services	271,000
400 Purchased Property Services	24,514
500 Other Purchased Services	142,975
600 Supplies	27,311
700 Property	9,010
800 Other Objects	35,092
total Support Services - Administration	\$4,341,767
400 Support Services - Pupil Health	
100 Personnel Services - Salaries	521,062
200 Personnel Services - Employee Benefits	346,078
300 Purchased Professional and Technical Services	3,750
400 Purchased Property Services	1,000
600 Supplies	6,100
700 Property	2,000
total Support Services - Pupil Health	\$879,990
500 Support Services - Business	
100 Personnel Services - Salaries	421,617
200 Personnel Services - Employee Benefits	348,568
total Support Services - Business	\$770,185
600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,463,211
200 Personnel Services - Employee Benefits	1,365,778
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	574,500
500 Other Purchased Services	137,750
600 Supplies	430,000
700 Property	72,500
800 Other Objects	4,500
total Operation and Maintenance of Plant Services	\$4,051,239
700 Student Transportation Services	
500 Other Purchased Services	3,027,000
total Student Transportation Services	\$3,027,000
800 Support Services - Central	

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	3,250
total Support Services - Central	\$3,250
<u>900 Other Support Services</u>	
500 Other Purchased Services	69,601
total Other Support Services	\$69,601
total Support Services	\$17,156,021
300 Operation of Non-Instructional Services	
200 Student Activities	
100 Personnel Services - Salaries	613,646
200 Personnel Services - Employee Benefits	264,326
300 Purchased Professional and Technical Services	52,750
400 Purchased Property Services	18,000
500 Other Purchased Services	175,609
600 Supplies	110,130
700 Property	20,684
800 Other Objects	36,001
total Student Activities	\$1,291,146
300 Community Services	
300 Purchased Professional and Technical Services	5,000
total Community Services	\$5,000
total Operation of Non-Instructional Services	\$1,296,146
300 Other Expenditures and Financing Uses	
100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	3,882,855
total Debt Service / Other Expenditures and Financing Uses	\$3,882,855
200 Interfund Transfers - Out	
900 Other Uses of Funds	200,000
total Interfund Transfers - Out	\$200,000
total Other Expenditures and Financing Uses	\$4,082,855
TOTAL EXPENDITURES	\$60,094,458

Sh and Short-Term Investments

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	13,891,736	12,482,743
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431	4,020,834	3,750,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	30,000	20,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	3,600,000	3,000,000
Private Purpose Trust Fund		
Investment Trust Fund	5,700	5,500
Pension Trust Fund		
Activity Fund		
Other Agency Fund	263,000	258,000
Permanent Fund		

Total Cash and Short-Term Investments

\$21,811,270 **\$19,516,243**

Long-Term Investments

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

06/30/2021 Estimate 06/30/2022 Projection

Long-Term Investments
Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$21,811,270

\$19,516,243

06/30/2021 Estimate 06/30/2022 Projection

General Fund		
0510 Bonds Payable	14,450,000	10,910,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	330,961	320,516
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities	7,246,646	7,350,000
Total General Fund	\$22,027,607	\$18,580,516

Capital Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Capital Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Capital Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

06/30/2021 Estimate 06/30/2022 Projection

Long-Term Indebtedness

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

Long-Term Indebtedness

0560 Other Post-Employment Benefits (OPEB)	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0599 Other Noncurrent Liabilities	154,017	155,000

Total Food Service / Cafeteria Operations Fund

	\$154,017	\$155,000
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Child Care Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

06/30/2021 Estimate 06/30/2022 Projection

Long-Term Indebtedness

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

Long-Term Indebtedness

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Permanent Fund

Total Long-Term Indebtedness

\$22,181,624

\$18,735,516

06/30/2021 Estimate

06/30/2022 Projection

Short-Term Payables

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	3,672,314	3,800,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	51,999	53,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	376,887	380,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$4,101,200	\$4,233,000
TOTAL INDEBTEDNESS	\$26,282,824	\$22,968,516

Account Description	Amounts
0810 Nonspendable Fund Balance	9,066
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,308,118
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,431,932
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,740,050

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,749,116
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